
RECORDS RETENTION SCHEDULE

WPR UTILITY DISTRICT

Adopted February 24, 2026

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SCHEDULE 1

ADMINISTRATIVE RECORDS

RS101. Constitution and Bylaws

Description: These are the charters, bylaws, and constitution of the District. They establish the organization and operational procedures for the board. They may include the date of adoption and amendments, description and purpose of board, membership, description and responsibilities of board's positions, meeting frequency, voting procedures, explanation of what constitutes a quorum, and the establishment of procedural rules.

Retention: Retain permanently. Records may be transferred to the archives.

Appraisal: Historical value based on their evidence of significant policy formulation and business processes of the government.

RS102. Open Meeting Minutes and Supplementary Materials

Description: Approved minutes of an open meeting are the official record of the meeting of a public body. Per Utah Code 52-4-203 (2024), contained in or with the minutes shall be the substance of all matters proposed, discussed, or decided, and votes taken. This retention schedule includes agendas, notices, any public materials distributed or presented during the meeting, as well as meeting packets or other documents in final form distributed to body members prior to or during the meeting to provide context for matters proposed, discussed, or decided. This may include public and non-public materials.

Retention: Retain permanently. Records may be transferred to the archives.

Appraisal: Historical value based on their importance for documenting legal status, rights, and obligations of individuals.

RS103. Open Meeting Recordings

Description: Audio or video recordings document what transpired in open meetings of public bodies and are the official record of the meeting until and unless written meeting minutes are approved. Recordings used in place of written minutes per Utah Code 52-4-203 (2024) are meeting minutes and are subject to the general retention schedule for open meeting minutes and public materials, per Utah Code 52-4-203(6) (2024).

Retention: Retain for 3 years after approval of written minutes, then destroy.

Appraisal: Value is based on their usefulness in carrying out the agency's current business.

RS104. Closed Meeting Records

Description: Recordings are required for the closed portion of meetings of a public body, except as provided by statute. Per Utah Code 52-4-206(1)(a) (2023), the recording is the official record of a closed meeting.

Retention: Retain permanently. Records may be transferred to the archives.

Appraisal: Historical value based on their evidence of District deliberations, decisions, and actions relating to major social, economic, and environmental issues.

RS105. District Agenda Files

Description: These files document the public notification of regular and special commission meetings. The files include agenda (containing date, time, location of meeting, items to be discussed) and completed forms requesting items to be included on the agenda.

Retention: Retain for 5 years, then destroy.

Appraisal: Value is based on their usefulness in carrying out the agency's current business.

SCHEDULE 2 FINANCIAL RECORDS

RS201. Budget Records

Description: These records are used to document the intended appropriation of funds. Information may include budget requests, proposals, and reports documenting the status of appropriations.

Retention: Retain for 4 years, then destroy.

Appraisal: Fiscal value based on the need to maintain the records for financial audit or financial obligations.

RS202. Audited Financial Statements

Description: The budget is a plan for financial operations for a fiscal year. It documents the actual spending of the District and may be certified by a budget officer and filed with the state auditor.

Retention: Permanent. Retain for 4 years, then transfer to the archives.

Appraisal: Historical value based on their evidence of significant policy formulation and business processes of the District.

RS203. Accounts Payable and Receivable

Description: These are records related to monies collected, paid, or invested in the conduct of business. Information may include bank records, invoices, revenue, expenses, and related accounting records. Trust records are not included.

Retention: Retain for 4 years, then destroy.

Appraisal: Fiscal value based on the need to maintain the records for financial audit or financial obligations.

RS204. Bonds, Notes, and Interest Payments

Description: These are critical bond documents that are used for the life of bills, notes, debt securities, debt obligations, or bonds. Included are book entries, statements and payment confirmations, application and certificate for eligibility, and related records.

Retention: Retain for 3 years after final action, then destroy.

Appraisal: Fiscal value based on the need to maintain the records for financial audit or financial obligations.

SCHEDULE 3

PROJECT, IMPROVEMENT, AND ASSESSMENT FILES

RS301. Planning and Cadastre (Geospatial) Records

Description: These geospatial records contain information pertaining to reference locations (or points on the earth), parcel boundaries, parcel identifiers, parcel addresses, owner types, county recorder contact information, and planning and zoning data.

Retention: Permanent. Retain for 1 year. Records may be transferred to the archives.

Appraisal: Administrative and/or historical value based on the records' evidence of District deliberations, decisions, and actions relating to major social, economic, and environmental issues.

RS302. Assessment Roll Records

Description: These records document real property assessments and payments.

Retention: Retain permanently. Records may be transferred to the archives.

Appraisal: Historical value based on their importance for documenting legal status, rights and obligations of individuals, groups, organizations, and governmental bodies despite the passage of time.

RS303. Special Assessment Plats

Description: These plats show the location of properties that are affected by special assessments. Plats are used for reference and for compilation of the tax roll. They include footage, actual property lines, township and range, rights-of-way, monument markers, lot measurements, blocks, subdivision names, and color coding to indicate properties being assessed.

Retention: Retain for 5 years, then destroy.

Appraisal: Administrative and/or fiscal value based on their evidence of how the affected properties are assessed.

RS304. Special Assessment Books

Description: These books record the levy and assessment of special taxes. They contain extension number, address, plat, or subdivision; block and lot numbers; name of owner; address; number of front feet; amount paid on principle; interest; when paid; total amount paid and principal interest.

Retention: Retain permanently. Records may be transferred to the archives.

Appraisal: Historical value based on their importance for documenting the legal status, rights, and obligations of individuals, groups, organizations, and governmental bodies despite the passage of time.

RS305. Special Assessment Project Administrative Records

Description: Special assessments are charges levied against a specific geographic area for specific benefits from public projects. The records document the process of designating the assessment area, improvements, recommendations, protests, appeals, and related records. Project governance records are not included in this schedule.

Retention: Retain for 5 years after final action, then destroy.

Appraisal: Administrative, and/or fiscal value based on their usefulness for carrying out the agency's current business.

RS306. Special Assessment Project Governance Records

Description: Special assessments are charges levied against a specific geographic area for specific benefits from public projects. These records are used to ensure legal requirements are met to establish the area. These records document the District's resolutions, hearings, ordinances, maps, and related records.

Retention: Retain permanently. Records may be transferred to the archives.

Appraisal: Historical value based on their importance in providing evidence of the significant effects of District programs and actions on individuals, communities, and the natural and manmade environment.

SCHEDULE 4

CONTRACTS, PROCUREMENT, AND VENDOR FILES

RS401. Contract and Lease Records

Description: These records document contractual agreements for property use, products, or services. Records may include requirements and terms, and the signed contract. Contractor payroll records are included.

Retention: Retain for 7 years after expiration of contractual agreement, then destroy.

Appraisal: Administrative, fiscal, and/or legal value based on the statute of limitations for contracts under Utah Code 78B-2-309 (2019).

RS402. Purchasing Records

Description: These records document the purchase of equipment and other materials. Information includes a description of the item being ordered, requesting party, name of vendor, delivery, and payment details.

Retention: Retain for 7 years, then destroy.

Appraisal: Administrative and/or fiscal value based on the records' evidence of the District's administrative purchasing decisions using allocated funds.

RS403. Request for Proposal Records

Description: These records are bids and proposals to provide products or services for the District. Information includes preliminary requirements for procurement of a commodity or service.

Retention: Retain for 6 years after end of project or program, then destroy.

Appraisal: Administrative and/or legal value under Utah Code 63G-6a-2002 (2020).

SCHEDULE 5 LEGAL RECORDS

RS501. Formal Opinion Records

Description: These are the formal legal opinions researched, written, and published by attorneys. They are necessary to maintain consistency of opinion in related matters.

Retention: Retain permanently. Transfer records to the archives.

Appraisal: Administrative and/or historical value based on their evidence of significant policy formulation and business processes of the government.

RS502. Legal Counsel Records

Description: These are legal interpretations given by attorneys at the request of the District asking for guidance in enforcing, obeying, and/or interpretation of the law.

Retention: Retain until resolution of issue, then destroy.

Appraisal: Administrative value based on their usefulness for carrying out the agency's current business.

SCHEDULE 6 PROPERTY RECORDS

RS601. Deed Records

Description: These records are deeds and conveyances of real estate owned by the District, including original deeds, titles, insurance, and tax information.

Retention: Retain permanently. Transfer records to the archives.

Appraisal: Historical value based on their importance for documenting legal status, rights and obligations of individuals, groups, organizations, and governmental bodies despite the passage of time.

RS602. Special Assessment Plats

See RS303.

RS603. Easements

Description: These files contain documents executed by property owners granting the District rights to access their property for the District's purposes. They include the names of parties, purposes, and terms of access and terms of easement. They are used to provide legal access to enter or modify private property.

Retention: Retain permanently. Transfer records to the archives.

Appraisal: Historical value for their documentation of property uses and ownership.

RS604. Right-of-Way Records

Description: These records document both the acquisition of property for the purpose of right-of-way projects and the sale of surplus property after project completion. Information may include a description of the property, property appraisal, offer to purchase, statement of compensation, copies of contracts, agent log, payment closing statements, maps, and plat.

Retention: Retain permanently. Transfer records to the archives.

Appraisal: Historical value based on their evidence of the significant effects of District programs and actions on individuals, communities, and the natural and man-made environment.

SCHEDULE 7 PERSONNEL/PAYROLL RECORDS

RS701. Personnel Reports

Description: These records are used to update and inform the District's Board about the status of employment and include the names of the individuals being hired, as well as their position and location of work. The report also gives the names of people who have left as well as their position, school, and reason for leaving.

Retention: Retain for 1 year, then destroy.

Appraisal: Administrative value based on their usefulness for carrying out the agency's current business.

RS702. Performance Plans and Evaluations

Description: This information documents an employee's performance, including awards, performance plans, qualification records, and evaluations.

Retention: Retain for 3 years after separation, then destroy.

Appraisal: Administrative value based on their usefulness for carrying out the agency's current business.

RS703. Payroll Processing Records

Description: These records verify compensation data for each employee, including salary, hourly rate, and type of pay. Deductions are confirmed in processing payroll before employees are paid.

Retention: Retain for 3 years, then destroy.

Appraisal: Fiscal value based on the need to maintain the records for financial audit or financial obligations.

RS704. Payroll Post-Processing Records

Description: This schedule is for payroll reporting. Each payroll period is closed out when disbursement information is verified using payroll reports.

Retention: Retain for 7 years, then destroy.

Appraisal: Fiscal value based on the need to maintain the records for financial audit or financial obligations.

RS705. Employment History Records

Description: Employment history documents the application, hiring, cumulative salary, and employment with the District of all personnel, including all records necessary to calculate benefits. Information may include employee details, department and position information, earnings,

deductions, and other records. Final actions taken because of disciplinary action are included in this schedule.

Retention: Retain until three years after retirement or death, or 65 years after the date of hire, whichever happens sooner, then destroy.

Appraisal: Administrative, fiscal, and/or legal value as they document employment and eligibility for benefits per Utah Code 49-11-602 (2025).

SCHEDULE 8 REPORTS

RS801. Annual or Official Reports

Description: These are official reports summarizing activities and accomplishments of the District which are produced and distributed. They may include statistics, narrative reports, graphics, and diagrams.

Retention: Retain permanently. Records may be transferred to the archives.

Appraisal: Historical value as evidence of the significant effects of governmental programs and actions on individuals, communities, and the natural and man-made environment.